BERNARD & FILS, a Quebec firm of dealers in pianos, sewing machines, etc., have become embarrassed, and assigned a few days ago.

THE wholesale fruit firm of T. S. Vipond & Son, Montreal, whose insolvency we lately reported, have made an offer of 60 cents on the dollar, secured, but a settlement has not been closed. The total liabilities are placed at $215,000.

H. M. PENFOLD & Co., Montreal, engaged in the manufacture of paper boxes, with a modern factory equipment, just a year ago. They have been charged with indiscriminate cutting of prices, and are now reported in embarrassed circumstances, a demand of assignment having been served upon them.

A PLUMBER and steamfitter, of Yarmouth, N.S., W. R. Wetmore, has made an assignment of his estate. He shows liabilities of $3,300, of which $850 is preferred, and as the assets are only about $1,000, there will be little for the general creditors —J. W. Ramsdell, of St. John, N.B., a dealer in hair goods, is gazetted insolvent.

MUCH sympathy is expressed for Mr. Blackett Robinson, manager of the Presbyterian Publishing Co., in this city, which was obliged to consult its creditors last week. A statement was presented showing liabilities of $17,900 and preferred $1,850. The assets of the company are: Subscriptions, $8,500; machinery, $15,000; merchandise, etc., $300; stock, $3,000, valued at about $630.

THE assignment of W. E. Brown & Co. shoe jobbers and retailers, Ottawa, is now announced, though they had virtually suspended payment several weeks ago. The liabilities are put at $28,300, with apparent assets of only $9,300. Mr. W. E. Brown has been a good while in the shoe trade, and his disastrous failure of some years ago is not wholly forgotten. He subsequently did business for a time in the name of his wife, and in '94 the firm was changed, his step-son, C. E. Baker, then becoming the registered proprietor.

AFTER doing a tailoring business for a number of years in Cobourg, Michael Quinn, who has been well reported, assigns.——So does J. M. Sexsmith, a shoedealer, Glencoe, after being in business ten years. Some years ago he moved into larger premises, and had to increase his stock, also his expenses. Now he finds that his profits are all gone.——Last May, two young men, brothers, named Graham, who had been clerks in Lindsay, persuaded their uncle that they could increase his wealth by investing some cash in a grocery and liquor stock in that town. No doubt he now regrets becoming a partner in the venture. Already judgment has been obtained against them, and they assign. Farming is considered slow business these days, but it seldom if ever results as above stated in so short a time.——Wm. Spence, an easy-going tinsmith, London, assigns.

THE general stock of S. Forster, at Chatsworth, is advertised for sale by auction next week.——Mrs. McLean's millinery stock at Wallaceburg will be disposed of one week from to-day.——The assets of the late Henry Benham, jeweler, Toronto, will also be disposed of next week.

ALEX. ROY, grocer at Berlin, who before Christmas claimed to have a stock of $3,500, and to owe only $300, has nevertheless assigned already.——L. Laurendeau, boots and shoes, Midland, offers creditors 20 per cent. He was burned out in November, 1894.

AT Fort Qu'Appelle, in September, 1890, A. E. Iredale bought the general stock of W. H. Finnerty, amounting to $4,000, paying half this sum in cash. Since then he has carried on a nice trade, and was supposed to be in a comfortable position. But this week we hear of his assignment.

THE Victoria firm of Perry & Turner, hardware dealers, who assigned in January last, are now offering creditors 50 per cent.——The mortgagees are in possession of the effects of Baines & Wilson, proprietors of the Victoria iron works. This is the third time these British Columbia works have been seized, and they have changed ownership on each occasion.

IN 1876, A. R. Kerr & Co., A. R. being the sole partner, removed from Ingersoll and soon worked up a large trade in Hamilton, but usually bought too heavily, and was often obliged to renew his paper. He now presents a statement to creditors showing assets of $64,000 and liabilities of $37,000, and they consent to an extension of time for one year. ——Adam Zilliax, at Palmerston, has been doing a small business as a jeweler for about three years, and now makes an assignment. ——Coming from North Dakota about a year ago, Thomas Ellison opened a boot and shoe store at Port Hope, with a stock of, say, $2,000, on which he owed only $300. He found it difficult to compete and in October last was obliged to mortgage his stock for $2,334. This is now being foreclosed by Harvey & Vanorman in this city.

AN offer of 25 per cent. is made to the creditors of C. F. Wilcox, grocer, at Amherstburg. In January a fire occurred on his premises, which were insured for $2,000, and he accepted $1,250 as payment for damages.——Hallman & Brown, makers of school supplies, at Berlin, assign.——J. C. Hefkey started a boot and shoe store in Drayton, in 1880. Becoming involved in 1889, he compromised with creditors at 60 per cent. Last December he was pressed for payment and mortgaged his stock. Now creditors are asked to accept 30 per cent.——J. H. Williamson started a general business a dozen years ago at Pontypool, with a very slender capital. Nine years ago he claimed to have a surplus of $5,000, which was very good in a small place. Lately he has been tardy, and in January last his book debts were assigned to a wholesale house here. Now he is compelled to make a general assignment.

THREE years ago Robert J. Healey opened a boot and shoe store in Amherstburg and failed in about nine months. Afterward, he traded in the name of his wife. Now we hear of her assignment, and also of that of Catharine Wright, grocer at Bracebridge.——In 1856 Taylor & Grant started a dry goods store in Brantford. Eighteen years afrerward they dissolved and Wm. Grant continued the business in his own name. In 1879 he became involved, owing about $58,000. This he compromised at 75 per cent. A considerable surplus was thus left him, and he apparently prospered. Five years ago he claimed to have a surplus of $45,000 over liabilities of $65,000.